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Attorney Docket No. 2022645-7002452001

POWER OF ATTORNEY BY ASSIGNEE
STATEMENT UNDER 37 CFR 3.73(b)

GN ReSound A/S is the Assignee of the entire right, title and interest of the invention entitled: **DYNAMIC RANGE COMPRESSION USING DIGITAL FREQUENCY** the specification of which was filed on November 13, 2001 as Application Serial No. 10/008,268.

An assignment from the inventor(s) of the patent application/patent identified above was recorded in the United States Patent and Trademark Office on February 21, 2002 at Reel 012639, Frame 0375, or for which a copy thereof is attached.

An assignment from the Assignee GN ReSound North America Corporation of the patent application/patent identified above to GN ReSound A/S was recorded in the United States Patent and Trademark Office on March 12, 2003 at Reel 013837, Frame 0831, or for which a copy thereof is attached.

Assignee hereby appoints the following attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

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Title: SENIOR VICE PRESIDENT
INTELLECTUAL PROPERTY
+ INDUSTRY RELATIONS